

## **EXHIBIT “F”**

May 31, 2023

**VIA EMAIL** at [RA-WDSAsettlement@pa.gov](mailto:RA-WDSAsettlement@pa.gov)

Carolyn Dymond  
Commonwealth of Pennsylvania  
Department of Revenue/  
Inheritance Tax Division  
Harrisburg, PA 17128

**RE: Peterson v. Murrow's Transfer, Inc.**

Dear Ms. Dymond:

Our office represents the Estate of Brandon Peterson who died as the result of a vehicular accident. The plaintiff in this matter, is decedent's mother, Sheila Peterson, who was appointed to administer the Estate. The decedent's parents, Sheila Peterson and Brook Peterson, are the only beneficiaries under the Wrongful Death and Survival Act claims. I am attaching a copy of the Petition for Approval of this settlement, which will be filed shortly with the Court. Please be advised that the settlement amount is confidential.

It is our understanding that when proceeds from a survival action pass to a parent, they are subject to a zero percent inheritance tax rate 72 P.S. §9116(a)(1.2). Thus, regardless of the allocation of the subject proceeds, there will be no inheritance tax consequences, and there is no need for approval by the Pennsylvania Department of Revenue. However, because Judges often request correspondence confirming that the Department of Revenue has no objection to the proposed allocation, we are submitting the Petition to obtain written confirmation that the Department has no objection.

Thank you in advance for your assistance regarding this matter. If you have any questions or concerns, please do not hesitate to contact me.

Very truly yours,



Daniel J. Mann

DJM/tp  
Enclosure